

Bank reconciliation – example								
This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed “Year ending 31 March 2019” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis								
Name of smaller authority:	ABC Parish Council							
County area (local councils and parish meetings only):	ABC County							
Financial year ending 31 March 2019								
Prepared by (Name and Role):	Clerk/ RFO							
Date:	xx/xx/19							
					£		£	
Balance per bank statements as at 31/3/19:								
e.g Current Account						1,000.00		
High Interest Account						3,000.00		
Building Society Premium Account						10,000.00		
							14,000.00	
Petty cash float (if applicable)							10.00	
Less: any un-presented cheques as at 31/3/19 (normally only current account)								
Cheque number	154					(60.00)		
	157					(18.00)		
	158					(2.00)		
							(80.00)	
Add: any un-banked cash as at 31/3/19								
e.g Allotment rents banked 30/3/18 (but not credited until 2 April)								
						50.00		
							50.00	
Net balances as at 31/3/19 (Box 8)								
							13,980.00	
Note: If you hold investments other than in bank deposit or other short-term savings accounts (i.e. long-term investments) these should be excluded from the bank reconciliation and from Section 2, Boxes 1, 7 and 8. They should be shown in Section 2, Box 9 and recorded in the asset and investment register. Long-term investments will include any shareholdings, such as consolidated stock. Further guidance is included within the ‘Practitioners’ Guide’.								
Please complete the pro forma template on the other tab for your smaller authority.								